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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Customer Number: 20277

Group Art Unit: 1745

Examiner: LEWIS, Ben

Confirmation Number: 6230

In re Application of

Hiromasa SAKAI

Application No.: 10/529,040

Filed: March 24, 2005

For: FUEL CELL SYSTEM

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

 \boxtimes

Transmitted herewith is an Amendment in the above identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached: Two (2) Replacement Drawing Sheets (Figs. 3 and 7 amended)

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	15	20	0	\$50.00 =	\$0.00
Independent Claims	3	3	0 .	\$200.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
		Fee for extension of time			\$0.00
					\$0.00
		Total of Above Calculations			\$0.00

Please charge my Deposit Account No. <u>500417</u> in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Bernard P. Codd

Registration No. 46,429

Please recognize our Customer No. 20277 as our correspondence address.

600 13th Street, N.W. Washington, DC 20005-3096 Phone: 202.756.8000 BPC:kap

Facsimile: 202.756.8087

Date: May 8, 2007



Docket No.: 050340-0186

PATENT

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Filed: March 24, 2005 : Examiner: LEWIS, Ben

For: FUEL CELL SYSTEM

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following Amendment and Remarks are submitted in response to the Office Action dated February 8, 2007.

Amendments to the Drawings begin on page 2 of this paper.

Amendments to the Claims begin on page 3 of this paper.

Remarks begin on page 8 of this paper.